

**CERTIFICATION OF ADMINISTRATIVE RULES  
OF THE DEPARTMENT OF REVENUE  
FILED WITH THE SECRETARY OF STATE  
BRIAN KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the 11<sup>th</sup> day of October, 2011.

Filing Date: October 11, 2011.

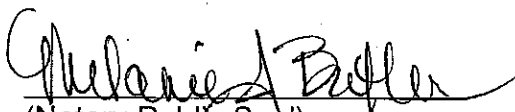
The Georgia Department of Revenue has adopted the following Rule:

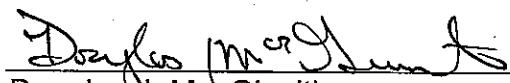
Adopt:

- 560-11-11-.06, entitled "QFLP Covenant"

The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 48-2-7, 48-2-12, and 48-5-7.7.

Sworn to and subscribed before me this 11<sup>th</sup> day of October, 2011.

  
(Notary Public Seal)

  
Douglas J. MacGinnitie  
Commissioner  
Georgia Department of Revenue

Notary Public, Rockdale County, Georgia  
My Commission Expires Nov. 19, 2012

RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-11  
FOREST LAND PROTECTION

**560-11-11-.06 QFLP Covenant.**

(1) There shall be one (1) QFLP Covenant for all contiguous tracts.

(2) The QFLP Covenant shall

(a) Be signed and recorded in any county where the tract is located and owner(s) have made application and received approval for QFLP designation.

1. The QFLP Covenant shall be signed by all owner(s) of record of the tract.

2. An individual may sign on behalf of the owner(s) of record by providing that such person has established that individual has sufficient legal authority satisfactory to the Local Board of Tax Assessors, to act on behalf of the owner(s).

(b) Have an effective date of January 1 in the year in which the application was filed and the QFLP Covenant is signed by all required parties.

(3) An applicant receiving a favorable ruling for an appeal shall be receive all benefits derived from the QFLP Covenant beginning in the year in which the application was filed, irrespective of if the appeal is not resolved until subsequent year(s).

(a) If the QFLP Covenant is not signed by all required parties in the same year in which the application was

approved, then such application will expire on December 31 of that year and the owner(s) must submit a new application for QFLP designation.

1. Notwithstanding the above, if an applicant receives approval in the month of December then such applicant shall have until January 31 of the following calendar year to have all owners sign the QFLP Covenant.

2. The QFLP Covenant and benefits derived therefrom shall not extend to any portion of the tract for which the QFLP Covenant has not yet been signed and recorded in that county's real property index.

Authority O.C.G.A. §§ 48-5-7.7